		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038307

Facility Name: Heritage Manor-Elgin

Address: RAYMOND & WATCH (Number) Elgin (City) 61938 (Zip Code)

County: Kane

Telephone Number: (847) 697-6636 **Fax #** ( )

IDPA ID Number: 370909086011

Date of Initial License for Current Owners: 03/28/89

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. & CFO

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	94	Skilled (SNF)	94	34,310	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	94	TOTALS	94	34,310	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	21,892	5,383	2,546	29,821	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	21,892	5,383	2,546	29,821	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.92%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 03/28/89

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 2,546

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	191,819	11,137		202,956		202,956	2,426	205,382			1
2	Food Purchase		128,558		128,558		128,558		128,558			2
3	Housekeeping	104,425	13,225		117,650		117,650		117,650			3
4	Laundry	42,487	25,879		68,366		68,366		68,366			4
5	Heat and Other Utilities			99,323	99,323		99,323	1,076	100,399			5
6	Maintenance	83,271	34,300	29,613	147,184		147,184	10,799	157,983			6
7	Other (specify):*											7
8	**TOTAL General Services**	422,002	213,099	128,936	764,037		764,037	14,301	778,338			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,373,260	99,315	8,507	1,481,082		1,481,082		1,481,082			10
10a	Therapy		198,913	343,021	541,934	(431,248)	110,686	231,430	342,116			10a
11	Activities	55,722	3,047		58,769		58,769		58,769			11
12	Social Services	48,691	31	3,550	52,272		52,272		52,272			12
13	Nurse Aide Training		1,980		1,980		1,980	1,669	3,649			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,477,673	303,286	361,078	2,142,037	(431,248)	1,710,789	233,099	1,943,888			16
	C. General Administration											
17	Administrative	63,683			63,683		63,683	66,914	130,597			17
18	Directors Fees							6,069	6,069			18
19	Professional Services			266,323	266,323		266,323	(256,101)	10,222			19
20	Dues, Fees, Subscriptions & Promotions			69,939	69,939	(51,465)	18,474	(7,998)	10,476			20
21	Clerical & General Office Expenses	169,260	22,712	16,840	208,812		208,812	189,447	398,259			21
22	Employee Benefits & Payroll Taxes			276,721	276,721		276,721	27,169	303,890			22
23	Inservice Training & Education			663	663		663	735	1,398			23
24	Travel and Seminar			5,941	5,941		5,941	(3,942)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			45,968	45,968		45,968	1,873	47,841			26
27	Other (specify):*			25,423	25,423		25,423	(25,265)	158			27
28	**TOTAL General Administration**	232,943	22,712	707,818	963,473	(51,465)	912,008	(1,099)	910,909			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,132,618	539,097	1,197,832	3,869,547	(482,713)	3,386,834	246,301	3,633,135			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Elgin #0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			135,515	135,515		135,515	9,335	144,850			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			43,236	43,236		43,236	7,794	51,030			32
33	Real Estate Taxes			49,307	49,307		49,307		49,307			33
34	Rent-Facility & Grounds							6,238	6,238			34
35	Rent-Equipment & Vehicles			3,992	3,992		3,992	9,122	13,114			35
36	Other (specify):*											36
37	**TOTAL Ownership**			232,050	232,050		232,050	32,489	264,539			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					431,248	431,248		431,248			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					51,465	51,465		51,465			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**					482,713	482,713		482,713			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,132,618	539,097	1,429,882	4,101,597		4,101,597	278,790	4,380,387			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(246)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(457)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(451)	20		17
18	Fines and Penalties				18
19	Entertainment	(9,224)	24		19
20	Contributions	(100)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,129)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(25,165)	27		24
25	Fund Raising, Advertising and Promotional	(10,793)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (49,565)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	328,355		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 328,355		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 278,790		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Elgin

ID# 0038307

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(246)	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(451)	20	17
18				18
19			24	19
20		(100)	27	20
21				21
22		(3,129)	19	22
23				23
24		(25,165)	27	24
25		(10,793)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(39,884)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Elgin # 0038307 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	2,426	0	0	0	0	0	0	0	0	2,426	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,076	0	0	0	0	0	0	0	0	1,076	5
6	Maintenance	0	0	10,799	0	0	0	0	0	0	0	0	10,799	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	14,301	0	0	0	0	0	0	0	0	14,301	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	231,430	0	0	0	0	0	0	0	0	0	231,430	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,669	0	0	0	0	0	0	0	0	1,669	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	231,430	1,669	0	0	0	0	0	0	0	0	233,099	16
	C. General Administration													
17	Administrative	0	0	66,914	0	0	0	0	0	0	0	0	66,914	17
18	Directors Fees	0	0	6,069	0	0	0	0	0	0	0	0	6,069	18
19	Professional Services	(3,129)	(263,194)	10,222	0	0	0	0	0	0	0	0	(256,101)	19
20	Fees, Subscriptions & Promotions	(11,244)	0	3,246	0	0	0	0	0	0	0	0	(7,998)	20
21	Clerical & General Office Expenses	0	0	189,447	0	0	0	0	0	0	0	0	189,447	21
22	Employee Benefits & Payroll Taxes	0	0	27,169	0	0	0	0	0	0	0	0	27,169	22
23	Inservice Training & Education	0	0	735	0	0	0	0	0	0	0	0	735	23
24	Travel and Seminar	(9,224)	0	5,282	0	0	0	0	0	0	0	0	(3,942)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,873	0	0	0	0	0	0	0	0	1,873	26
27	Other (specify):*	(25,265)	0	0	0	0	0	0	0	0	0	0	(25,265)	27
28	**TOTAL General Administration**	(48,862)	(263,194)	310,957	0	0	0	0	0	0	0	0	(1,099)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(48,862)	(31,764)	326,927	0	0	0	0	0	0	0	0	246,301	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Heritage Manor-Elgin** **# 0038307** **Report Period Beginning:** **01/01/2003** **Ending:** **12/31/2003**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	9,335	0	0	0	0	0	0	0	9,335	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(457)	0	0	8,251	0	0	0	0	0	0	0	7,794	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	6,238	0	0	0	0	0	0	0	6,238	34
35	Rent-Equipment & Vehicles	(246)	0	0	9,368	0	0	0	0	0	0	0	9,122	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(703)	0	0	33,192	0	0	0	0	0	0	0	32,489	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(49,565)	(31,764)	326,927	33,192	0	0	0	0	0	0	0	278,790	45

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V								3
4	V	19	Adjustment for Related Organization	263,194	Heritage Enterprises, Inc.	100.00%		(263,194)	4
5	V								5
6	V	10a	Adjustment for Related Organization	196,892	GreenTree Pharmacy	100.00%	428,322	231,430	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 460,086			$ 428,322	$ * (31,764)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 2,426	$ 2,426	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,076	1,076	19
20	V	6	Maintenance				10,799	10,799	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,669	1,669	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				66,914	66,914	29
30	V	18	Directors Fees				6,069	6,069	30
31	V	19	Professional Services				10,222	10,222	31
32	V	20	Fees, Subscription, Promotions				3,246	3,246	32
33	V	21	Clerical & General Office Expenses				189,447	189,447	33
34	V	22	Employee Benefits & Payroll Taxes				27,169	27,169	34
35	V	23	Inservice Training & Education				735	735	35
36	V	24	Travel and Seminar				5,282	5,282	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,873	1,873	38
39	Total			$			$ 326,927	$ * 326,927	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				9,335	9,335	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				8,251	8,251	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				6,238	6,238	20
21	V	35	Rent-Equipment & Vehicles				9,368	9,368	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 33,192	$ * 33,192	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week Hours	Percent	Compensation Included in Costs for this Reporting Period** Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Director	Management	26.00	320,135	5	100.00	Director/Salar	$ 12,523	line 17/18, col	1
2	Tom Jefferson	Secretary	Management	10.00	385,686	5	100.00	Director/Salary	15,087	line 17/18, col	2
3	Craig Hart	Chairman	Management	20.00	372,740	10	100.00	Director/Salary	14,581	line 17/18, col	3
4	Cheryl Lowney	Executive Vice Presi	Management	0.30	222,499	40	100.00	Director/Salary	8,704	line 17/18, col	4
5	Steve Wannemacher	President	Management	0.30	251,231	40	100.00	Director/Salary	9,828	line 17/18, col	5
6	Connie Hoselton	Sr Vice President	Management	0.20	148,865	40	100.00	Salary	5,823	line 17, col 7	6
7	Craig Ater	Sr Vice President	Management	0.20	164,565	40	100.00	Salary	6,437	line 17, col 7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 72,983		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 62,023	$ 62,023	94	$ 2,426	1
2	2	Food Purchase	Beds	2,403	24	0	0	94	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	94	0	3
4	4	Laundry	Beds	2,403	24	0	0	94	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,509	0	94	1,076	5
6	6	Maintenance	Beds	2,403	24	276,052	67,064	94	10,799	6
7	7	Other	Beds	2,403	24	0	0	94	0	7
8	9	Medical Director	Beds	2,403	24	0	0	94	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	94	0	9
10	11	Activities	Beds	2,403	24	0	0	94	0	10
11	12	Social Service	Beds	2,403	24	0	0	94	0	11
12	13	Nurse Aide Training	Beds	2,403	24	42,658	42,572	94	1,669	12
13	14	Program Transportation	Beds	2,403	24	0	0	94	0	13
14	15	Other	Beds	2,403	24	0	0	94	0	14
15	17	Administrative	Beds	2,403	24	1,710,580	0	94	66,914	15
16	18	Directors Fees	Beds	2,403	24	155,144	0	94	6,069	16
17	19	Professional Services	Beds	2,403	24	261,316	0	94	10,222	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	82,980	0	94	3,246	18
19	21	Clerical & General Office Expens	Beds	2,403	24	4,842,980	4,501,882	94	189,447	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	694,554	0	94	27,169	20
21	23	Inservice Training & Education	Beds	2,403	24	18,789	0	94	735	21
22	24	Travel and Seminar	Beds	2,403	24	135,033	0	94	5,282	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	94	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	47,877	0	94	1,873	24
25	TOTALS					$ 8,357,495	$ 4,673,541		$ 326,927	25

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	94	$	1
2	30	Depreciation	Beds	2,403	24	238,628		94	9,335	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			94		3
4	32	Interest	Beds	2,403	24	210,931		94	8,251	4
5	33	Real Estate Taxes	Beds	2,403	24			94		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,466		94	6,238	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	239,478		94	9,368	7
8	36	Other	Beds	2,403	24			94		8
9	38	Medically Nec Transportation	Beds	2,403	24			94		9
10	39	Ancillary Service Centers	Beds	2,403	24			94		10
11	40	Barber and Beauty Shops	Beds	2,403	24			94		11
12	41	Coffee and Gift Shops	Beds	2,403	24			94		12
13	42	Other	Beds	2,403	24			94		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 848,503	$		$ 33,192	25

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/01	$ 2,433,749	$ 737,644	01/15/06	variable	$ 25,769	1
2	LsSalle National Bank		xx	Mortgage							4,319	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							13,148	6
7	Central Office Allocation		xx	Working Capital							8,251	7
8												8
9	TOTAL Facility Related						$ 2,433,749	$ 737,644			$ 51,487	9
	B. Non-Facility Related*											
10	Interest Income										(457)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (457)	14
15	TOTALS (line 9+line14)						$ 2,433,749	$ 737,644			$ 51,030	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Elgin **#** 0038307 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	44,420	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	45,721	2
3. Under or (over) accrual (line 2 minus line 1).	$	1,301	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	48,006	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	49,307	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Elgin COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0038307

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	0624201004	Heritage Manor-Elgin	$ 838.00	$ 838.00
2.	0624201003		$ 43,776.00	$ 43,777.00
3.	0624201002		$ 1,106.00	$ 1,106.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 45,720.00	$ 45,721.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? ☐ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$ 80,000	1
2					2
3	TOTALS			$ 80,000	3

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	94				$ 720,000	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1989 Improvements			1989	180,739						9
10	1990 Improvements			1990	658,346						10
11	1990 Improvements			1990	4,320						11
12	1991 Improvements			1991	52,989						12
13	1992 Improvements			1992	6,777						13
14	1993 Improvements			1993	54,564						14
15	1994 Improvements			1994	81,347						15
16	1995 Improvements			1995	146,394						16
17	Remodel Resident Day Room/Nurses Station			1996	23,749						17
18	Interior Rehab			1997	751						18
19	Electric Water Heater			1997	3,965						19
20	Booster Heater			1997	1,622						20
21	Water Heater and Storage Tank			1998	6,485						21
22											22
23	Water Heater			1999	4,750						23
24	Code Alert System			1999	1,570						24
25	Resident Room Remodel--Material and Labor			1999	2,571						25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	C/O Allocation							9,335	9,335		34
35	Book Depreciation					80,371		80,371		774,100	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	South Wing Remodel -- Labor / Materials	2000	$ 14,334	$		$	$	$	37
38	Door	2000	1,535						38
39	Dry Chemical Extinguisher	2000	1,746						39
40									40
41	Water Heater	2001	4,935						41
42	Valve thermometer	2001	4,520						42
43	A/C Unit	2001	3,319						43
44	Hallway Carpet and Tile Material and Labor	2001	28,843						44
45	Wallpaper	2001	2,390						45
46	Nurse Call System	2001	21,612						46
47									47
48	Hallway and Room Carpet and Tile Material	2002	74,533						48
49	Labor	2002	68,734						49
50	Professional Fees	2002	16,497						50
51	Kitchen Pipe	2002	1,830						51
52	Shower Repairs	2002	5,063						52
53	A/C Unit	2002	5,864						53
54	Bathroom Rehab	2002	750						54
55	Condensor	2002	1,600						55
56	Hallway and Room Carpet and Tile Material --South wing	2002	5,777						56
57									57
58	Hallway and Room Carpet and Tile Material --South wing	2003	92,993						58
59	Exterior Door	2003	320						59
60	Parking Lot Sealer	2003	4,469						60
61	Door Security	2003	2,160						61
62	Ductwork	2003	6,628						62
63	compressor	2003	1,195						63
64	Blower Unit	2003	1,784						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,324,370	$ 80,371		$ 89,706	$ 9,335	$ 774,100	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,324,370	$ 80,371		$ 89,706	$ 9,335	$ 774,100	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,324,370	$ 80,371		$ 89,706	$ 9,335	$ 774,100	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 548,535	$ 55,144	$ 55,144	$		$ 392,379	71
72	Current Year Purchases	9,476						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 558,011	$ 55,144	$ 55,144	$		$ 392,379	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,962,381	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 135,515	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 144,850	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 9,335	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,166,479	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 13,114 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		1,980		1,980
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 1,980	$	$ 1,980
10	SUM OF line 9, col. 1 and 2 (e)	$ 1,980			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 139,811	$		$ 139,811	1
2	Licensed Speech and Language Development Therapist		hrs			22,173			22,173	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			178,112	2,021		180,133	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				428,323		428,323	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					2,925			2,925	13
14	TOTAL			$		$ 343,021	$ 430,344		$ 773,365	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2003 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 67,710	$	1
2	Cash-Patient Deposits	14,848		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	495,641		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,841		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(133,562)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 464,478	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	80,000		13
14	Buildings, at Historical Cost	2,324,370		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	558,011		16
17	Accumulated Depreciation (book methods)	(1,166,479)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	8,998		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,804,900	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,269,378	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 89,936	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	14,848		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	229,802		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,491		31
32	Accrued Real Estate Taxes(Sch.IX-B)	48,006		32
33	Accrued Interest Payable	2,076		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Escrow			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 387,159	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	737,644		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 737,644	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,124,803	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,144,575	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,269,378	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,034,442	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,034,442	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	110,133	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 110,133	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,144,575	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,137,036	1
2	Discounts and Allowances for all Levels	(1,129,263)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,007,773	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	809,333	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 809,333	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	1,963	11
12	Gift and Coffee Shop	150	12
13	Barber and Beauty Care	1,602	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	338,474	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	51,978	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 394,167	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	457	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 457	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,211,730	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	764,037	31
32	Health Care	2,142,037	32
33	General Administration	963,473	33
	B. Capital Expense		
34	Ownership	232,050	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,101,597	40
41	**Income before Income Taxes (line 30 minus line 40)****	110,133	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 110,133	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,024	2,080	$ 58,240	$ 28.00	1
2	Assistant Director of Nursing	2,497	2,554	64,994	25.45	2
3	Registered Nurses	18,246	19,894	499,097	25.09	3
4	Licensed Practical Nurses	3,872	4,355	90,234	20.72	4
5	Nurse Aides & Orderlies	47,584	50,404	601,190	11.93	5
6	Nurse Aide Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,923	4,207	59,505	14.14	8
9	Activity Director					9
10	Activity Assistants	5,080	5,707	55,722	9.76	10
11	Social Service Workers	3,741	4,116	48,691	11.83	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,795	19,063	191,819	10.06	15
16	Dishwashers					16
17	Maintenance Workers	6,307	6,855	83,271	12.15	17
18	Housekeepers	12,708	13,683	104,425	7.63	18
19	Laundry	4,480	4,785	42,487	8.88	19
20	Administrator	2,080	2,080	63,683	30.62	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,705	10,759	169,260	15.73	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	140,042	150,542	$ 2,132,618 *	$ 14.17	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		6,000		36
37	Medical Records Consultant		1,038		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,881		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,550		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 13,469		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Janette Strobla	Admin	0	$ 63,683
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 63,683

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 263,194
		0
		0
		0
Legal Fees (Adjusted to zero)		3,129
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 266,323

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 14,454
Unemployment Compensation Insurance	17,289
FICA Taxes	163,145
Employee Health Insurance	72,471
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	9,362
Employee Benefits - central office	27,169
TOTAL (agree to Schedule V, line 22, col.8)	$ 303,890

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,226
Health Care Worker Background Check	
(Indicate # of checks performed)	105
Central Office Allocation	3,246
Promotional Advertising	4,091
Public Relations	6,702
Dues and Subscriptions	6,144
License and Fees	206
Less: Public Relations Expense	(6,702)
Non-allowable advertising	(451)
Yellow page advertising	(4,091)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,476

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,756
	5
Seminar Expense	3,180
Non Allowable	(9,224)
Central Office Allocation	5,282
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Elgin # 0038307 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **No** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **51,465**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Pellman & Dold** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain. **Not Complete as of this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount	
1009			PETTY CASH	67,710						
1010			CASH IN BANK							
1040			CASH IN BANK-PAYROLL							
1100			ACCOUNTS RECEIVABLE	495,641						
1110			MEDICARE RECEIVABLES							
1125			IPA INCOME RECEIVABLE							
1130			MEDICARE COST REPORT							
1135			ACCOUNTS RECEIVABLE-IC							
1140			UNAPPLIED CASH RECEIPTS							
1145			A/R SUSPENSE-REFUNDS							
1190			ACCRUED INTEREST REC							
1200			PREPAID INSURANCE	19,841						
1220			OTHER PREPAID EXPENSES							
1300			FOOD INVENTORY							
1310			SUPPLIES INVENTORY							
1409			LAND	80,000						
1450			FURNITURE & EQUIPMENT	558,011						
1460			ACCUM DEPR-FURN & EQUIP	-392,379						
1475			BUILDING & IMPROVEMENTS	2,324,370						
1490			ACCUM DEPR-BUILDING	-774,100						
1530			RESIDENT FUNDS	14,848						
1550			LOAN FEES	8,998						
1560			REAL ESTATE TAX ESCROW							
1575			REIMBURSABLE PURCHASES							
1850			INTRACOMPANY	-133,562						
2010			ACCOUNTS PAYABLE	-89,936						
2095			BONUSES PAYABLE							
2100			ACCRUED PAYROLL	-123,901						
2110			ACCRUED VACATION PAY	-105,901						
2120			UC TAXES PAYABLE							
2125			FICA TAX PAYABLE	-2,491	-2,491					
2130			FIT PAYABLE							
2140			STATE W/H PAYABLE		0					
2145			EARNED INCOME CREDIT							
2150			UC FED CREDIT REDUCTION							
2230			PAYROLL SAVINGS							
2235			IRA W/HOLDINGS							
2240			UNITED WAY							
2245			GROUP INSURANCE PAYABLE							
2246			GROUP INSURANCE PAYABLE-CAFETERIA							
2260			WAGE GARNISHMENTS							
2280			MISC PAYROLL DEDUCTIONS							
2300			ACCRUED INTEREST PAYABLE	-2,076						
2310			SALES TAX PAYABLE							
2320			IPA PAYMENTS PAYABLE	0						
2350			REAL ESTATE TAX PAYABLE	-48,006						
2385			ACTIVITY FUND	0						
2390			SECURITY DEPOSITS							
2391			VOLUNTEER FUND							
2393			HEART FUND/BAZAAR							
2395			DEFERRED INC EMP & MEM							
2400			CURRENT PORTION LT DEBT							
2460			INCOME TAXES PAYABLE							
2512			DUE TO RESIDENTS	-14,848						
2600			MORTGAGE PAYABLE	-737,644						
2650			EQUIPMENT LOAN PAYABLE							
2695			CURRENT PORTION LT DEBT							
2696			DEFERRED INCOME TAXES							
2710			COMMON STOCK							
2720			RETAINED EARNINGS	-1,034,442						
2970			PROFIT/LOSS FOR PERIOD	-110,133						
3007.1			PATIENT DAYS-PRIVATE	5,383						
3007.2			PATIENT DAYS-IPA	21,892						
3007.3			PATIENT DAYS-MEDICARE	2,546						
3007.4			PATIENT DAYS-CONVERSION							
3007.5			PATIENT DAYS-LICENSED							
3007.6			PATIENT DAYS-TOTAL							
3010		1	BASIC CHARGE-PRIVATE & VA	-572,770		0	0	0	0	
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0	
3020		1	BASIC CHARGE-IPA	-2,083,057		0	0	0	0	
3030		1	BASIC CHARGE-MEDICARE	-936,957		0	0	0	0	
3035		4	DAY CARE/HOME CARE			0	0	0	0	
3040		1	LIGHT NURSING CARE	-118,489		0	0	0	0	
3050		1	MEDIUM NURSING CARE			0	0	0	0	
3060		1	HEAVY NURSING CARE			0	0	0	0	
3061		1	SKILLED NURSING CARE							
3080		1	NURSING SUPPLIES-PRIVATE	-425,773		0	0	0	0	
3081		1	NURSING SUPPLIES-IPA			0	0	0	0	
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0	
3083		1	NURSING SUPPLIES MED PT B							
3100		17	DRUGS	-338,474		0	0	0	0	
3101		17	DRUGS-OTHER							
3110		6	PT-PRIVATE	-809,333		0	0	0	0	
3111		6	PT-IPA			0	0	0	0	
3112		6	PT-MEDICARE PART A			0	0	0	0	
3113		6	PT-MEDICARE PART B			0	0	0	0	
3130		1	PUBLIC AID ASSESSMENT INC							
3140		19	LABORATORY INCOME			0	0	0	0	
3150		6	SPEECH/OT-PRIVATE			0	0	0	0	
3151		6	SPEECH/OT-IPA			0	0	0	0	
3152		6	SPEECH/OT-MED PART A			0	0	0	0	
3153		6	SPEECH/OT MED PART B							
3410		2	IPA DISCOUNTS	1,129,263		0	0	0	0	
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0	
3420		2	MEDICARE DISCOUNTS			0	0	0	0	
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0	
3520		16	RENT INCOME	0		6	0	6	0	
3530		13	BEAUTY SHOP	-1,602		0	0	0	0	
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0	
3570		12	VENDING INCOME/EXPENSE	-150		0	0	0	0	
3580		12	MANAGEMENT FEES			0	0	0	0	
3590		1	EQUIPMENT RENTAL	10		0	0	0	0	
3595		21	RESIDENT TRANSPORTATION	-51,874		0	0	0	0	
3600		21	MISC INCOME	-104		0	0	0	0	
4110			GENERAL & ADMINIST WAGES	158,886	169,260	21	1	17	0	
4111			ADMINISTRATOR WAGES	63,683	63,683	17	1	0	0	
4115			VACATION & SICK - G&A	10,374		21	1	0	0	
4120	4475		EMPLOYEE BENEFITS	9,362	276,721	22	3	0	0	
4125			EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0	
4130			EMPLOYEE SCHOLORSHIP WA(	0		21	1	0	0	
4135			EMPLOYEE SCHOLORSHIP COS	0		23	3	0	0	
4220			DIRECTORS FEES			18	3	0	0	
4250	4255		OFFICE SUPPLIES	22,712	22,712	21	2	0	0	
4260			TELEPHONE	16,840	16,840	21	3	0	0	
4275			TRAINING & EMPLOYEE DEVL	663	663	23	3	16	0	
4280			GENERAL TRAVEL	2,756	5,941	24	3	16	0	
4281			MEAL EXPENSE FOR TRAVEL	5		24	3	19	0	
4285			EDUCATION & SEMINAR	3,180		24	3	19	-9,224 ***	
4290			HELP WANTED ADVERTISING	1,226	69,939	20	3	0	0	-51,465
4291			PROMOTIONAL ADVERTISING	4,091		20	3	25	-4,091	
4292			PUBLIC RELATIONS	6,702		20	3	25	-6,702	
4300			LICENSES & FEES	51,671		20	3	17	0	
4310			DUES & SUBSCRIPTIONS	6,144		20	3	17	-451	
4320			CONTRIBUTIONS	100		27	3	20	-100	
4350			PROFESSIONAL FEES	3,129	266,323	19	3	22	-3,129	
4355			MEDICAL DIRECTOR	6,000	6,000	9	3	0	0	
4360			UTILIZATION REVIEW			10	3	0	0	
4361			OTHER PHYSICIAN FEES			39	3	0	0	
4362			MEDICAL RECORDS CONSULT	1,038		10	3	0	0	
4363			PHARMACIST FEES	2,881		10	3	0	0	
4364			SOC SERV/ACT CONSULT	3,550	3,550	12	3	0	0	
4370			TV RENTAL	432		35	3	5	-246	
4380			INCOME TAXES		25,423	27	3	26	0	
4383			BACKGROUND CHECKS	105		20	3	26	0	
4400			PAYROLL TAXES	173,824		22	3	0	0	
4401			PAYROLL TAXES ADMINIST	6,610		22	3	0	0	
4410			GROUP INSURANCE	72,471		22	3	0	0	
4420			LIABILITY INSURANCE	45,968	45,968	26	3	0	0	
4425			INSURANCE-OWNERS			22	3	21	0	
4430			WORKMENS COMP INSURANCI	14,454		22	3	0	0	
4450			CENTRAL OFFICE FEES	263,194		19	3	34	-263,194	
4460			BAD DEBTS	25,165		27	3	24	-25,165	
4470			LOST ITEMS-RESIDENTS	158		27	3	0		
4490			MISCELLANEOUS	0		27	3	0	0	
4510			REAL ESTATE TAXES	49,307	49,307	33	3	0	0	
4600			LEASED EQUIPMENT	3,560	3,992	35	3	16	0	
5110			MAINTENANCE SALARIES	79,694	83,271	6	1	0	0	
5120			MAINTENANCE SICK & VAC	3,577		6	1	0	0	
5130			ELECTRIC	59,799	99,323	5	3	0	0	
5131			NATURAL GAS	5,091		5	3	0	0	
5132			HEATING & DEISEL OIL			5	3	0	0	
5133			WATER & SEWER	34,433		5	3	0	0	
5134			TRASH COLLECTION	9,394	29,613	6	3	0	0	
5140			PROPERTY PLANT REPLACEM!	6,620	34,300	6	2	0	0	
5160			GENERAL REPAIR & MAINT	27,680		6	2	0	0	
5165			MAINTENANCE CONTRACTS	20,219		6	3	0	0	
5210			DIETARY WAGES	181,162	191,819	1	1	0	0	
5220			DIETARY SICK & VAC	10,657		1	1	0	0	
5240			SALES TAX			2	3	13	0	
5248			FOOD PURCHASES	128,558	128,558	2	2	0	0	
5250			SUPPLIES-DISHWASHING	2,931	11,137	1	2	0	0	
5260			DIETARY REPLACEMENT	1,927		1	2	0	0	
5270			KITCHEN SUPPLIES-PAPER	6,279		1	2	0	0	
5295			MEAL CREDIT	0		2	2	0	0	
5310			LAUNDRY WAGES	40,633	42,487	4	1	0	0	
5340			LAUNDRY SICK & VAC	1,854		4	1	0	0	
5370			LAUNDRY REPLACEMENT	15,246	25,879	4	2	0	0	
5380			LAUNDRY REIMBURSEMENT			4	3	0	0	
5390			LAUNDRY SUPPLIES	10,633		4	2	0	0	
5410			HOUSEKEEPING WAGES	98,122	104,425	3	1	0	0	
5440			HOUSEKEEPING SICK & VAC	6,303		3	1	0	0	
5480			HOUSEKEEPING SUPPLIES	8,863	13,225	3	2	0	0	
5490			HOUSEKEEPING SUPPLIES-PPR	4,362		3	2	0	0	
6010			RN WAGES-MEDICARE		1,373,260	10	1	0	0	
6020			RN WAGES-NON MEDICARE	460,260		10	1	0	0	
6030			DON WAGES	58,240		10	1	0	0	
6035			ADON	64,994		10	1	0	0	
6040			RN SICK & VACATION	38,837		10	1	0	0	
6110			LPN WAGES-MEDICARE			10	1	0	0	
6120			LPN WAGES-NON MEDICARE	87,280		10	1	0	0	
6130			LPN WAGES OTHER			10	1	0	0	
6140			LPN SICK & VACATION	2,954		10	1	0	0	
6210			AIDE WAGES-MEDICARE			10	1	0	0	
6220			AIDE WAGES-NON MEDICARE	547,878		10	1	0	0	
6230			WARD CLERKS			10	1	0	0	
6240			AIDE VACATION & SICK	53,312		10	1	0	0	
6245			CONTRACT NURSES-RN	0		10	3	0	0	
6246			CONTRACT NURSES-LPN	0		10	3	0	0	
6247			CONTRACT NURSES-AIDES	0		10	3	0	0	
6250			NURSE AIDE TRAINING WAGES	0	0	13	1	0	0	
6255			NURSE AID TRAINING EXP	1,980	1,980	13	2	0	0	
6260			NURSE AIDE TRAINING REIMB	-1,963		0	0	0	0	
6270			REHAB WAGES	56,061		10	1	0	0	
6275			REHAB SICK & VAC	3,444		10	1	0	0	
6280			NURSING DEPT EDUCATION			23	3	0	0	
6290			NURSING SUPPLIES	85,843	99,315	10	2	0	0	
6295			NURSING SUPPLIES	2,911		10	2	0	0	
6390			REPLACEMENT-NURSING	10,561		10	2	0	0	
6490			NURSING OTHER	4,588	8,507	10	3	0	0	
7280			DRUG PURCHASES	93,297	198,913	39	2	0	231,431 ***	
7281			DRUG PURCHASES-OTHER	103,595		39	2			
7380			LABORATORY SERVICES	2,925	343,021	39	3	0	0	
7410			HOME HEALTH SALARY			39	1	0	0	
7440			HOME HEALTH SICK & VAC			39	1	0	0	
7450			HOME HEALTH EXPENSES			39	3	0	0	
7510			ACTIVITES WAGES	52,743	55,722	11	1	0	0	
7540			ACTIVITIES SICK & VAC	2,979		11	1	0	0	
7590			ACTIVITIES SUPPLIES	3,047	3,047	11	2	0	0	
7595			ACTIVITIES FEES	0	0	11	3	0	0	
7610			PT WAGES			39	1	0	0	
7611			PT SICK & VACATION			39	1	0	0	
7620			PT FEES	178,112		39	3	0	0 ***	
7660			PT SUPPLIES	2,021		39	2	0	0	
7710			SOCIAL SERVICE WAGES	48,765	48,691	12	1	0	0	
7720			SOCIAL SERVICE SICK & VAC	-74		12	1	0	0	
7730			SOCIAL SERVICE EXPENSES	31	31	12	2	0	0	
7740			OT FEE	139,811		39	3	0	0 ***	
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0	
7770			SPEECH THERAPY FEE	22,173		39	3	0	0 ***	
7800			BEAUTICIAN WAGES	0	0	40	1	0	0	
7810			BEAUTICIAN SICK & VAC	0		40	1	0	0	
7820			BEAUTICIAN FEES	0	0	40	3	0	0	
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0	
7910			VOLUNTEER COORDINATOR	0		21	1	0	0	
7940			VOL COORD SICK & VAC	0		21	1	0	0	
7960			VOL COORD SUPPLIES	0		21	2	0	0	
8100			RENT		0	34	3	0	0	
8120			INTEREST EXPENSE	38,917	43,236	32	3	14	-457	
8130			DEPRECIATION	135,515	135,515	30	3	9	0	
8150			LOAN FEE AMORTIZATION	4,319		32	3	0	0	60,773
9510			INTEREST INCOME	-457		32	0	10	0	
9520			MISC NON-OPERATING INCOM	0		0	0	0	0	
9700			INCOME TAXES	0		0	0	0	0	
				4,099,177	4,101,597					
					2,420					
GRAND TOTALS				-110,133					-81,328	
				(NET INCOME)						
				0						

1,009	1,009 PETTY CA	67,710
1,100	1,100 ACCTS RE	495,641
1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1,110	1,110 ACCTS RECEIV-M/C	
1,125	1,125 ACCTS RECEIV-IPA	
1,135	1,135 ACCTS RECEIV-IC	
1,140	1,140 UNAPPLIED CASH RECEIPTS	
1,145	1,145 A/R SUSPENSE-REFUNDS	
1,200	1,200 PREPAID I	19,841
1,220	1,220 OTHER PREPAID EXPENSES	
1,300	1,300 DIETARY INVENTORY	
1,310	1,310 SUPPLIES INVENTORY	
1,320	1,320 LINEN INVENTORY	
1,409	1,409 LAND	80,000
1,450	1,450 FURNITUE	558,011
1,460		-392,379
1,475	1,475 CODE ALE	2,324,370
1,490	1,490 ACCUM DI	-774,100
1,530	1,530 RESIDENT	14,848
1,550	1,550 LOAN FEE	8,998
1,551	1,551 LOAN FEES ADDED	
1,850	1,850 INTERCOM	-133,562
2,010	2,010 ACCOUNT	-89,936
2,100	2,095 BONUSES PAYABLE	
2,100	2,100 ACCRUED	-123,901
2,100	2,100 PR CLEARING-BENEFITS	
2,100	2,100 PR CLEARING-LABOR	
2,110	2,110 ACCRUED	-105,901
2,120	2,120 U.C. TAXES PAYABLE	
2,125	2,125 FICA TAXI	-2,491
2,130	2,130 FEDERAL W/H TAX PAYABLE	
2,140	2,140 STATE W/H TAX PAYABLE	
2,152	2,152 WORKERS COMP ACCRUAL	
2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2,230	2,230 PAYROLL SAVINGS	
2,235	2,240 UNITED FUND	
2,240	2,246 GROUP INSURANCE - CAFETERIA	
2,246	2,250 401K W/H	
2,250		
2,260	2,260 WAGE GARNISHMENT	
2,300	2,300 ACCRUED	-2,076
2,320	2,320 IPA PAYM	0
2,350	2,350 REAL EST.	-48,006
2,385		
2,400	2,400 CURRENT PORTION OF LT DEBT	
2,512	2,512 DUE TO RI	-14,848
2,600	2,600 LASALLE	-737,644
2,600		
2,625	2,625 LASALLE CONSTR. LOAN #2	
2,625		
2,695	2,695 CURRENT PORTION OF LT DEBT	
2,720	2,720 RETAINED	-1,034,442
	net income	-110,133
	balance	0

3,007	3,007 PATIENT I	5,383
3,007	3,007 PATIENT I	21,892
3,007	3,007 PATIENT I	2,546
3,007		
3,007		
3,007		
3,007		
3,010	3,010 BASIC CH.	(572,770)
3,020	3,020 BASIC CH.	(2,083,057)
3,030	3,030 BASIC CH.	(936,957)
3,040	3,040 LIGHT NU	144
3,050	3,050 MEDIUM N	(18,069)
3,060	3,060 HEAVY NU	(40,224)
3,061	3,061 SKILLED N	(60,340)
3,080	3,080 NURSING	(51,537)
3,081	3,081 NURSING	(199,836)
3,082	3,082 NURSING	(74,689)
3,083	3,083 NURSING	(99,711)
3,100	3,100 DRUGS-MI	(168,645)
3,101	3,101 DRUGS-OT	(169,829)
3,110	3,110 PHYSICAL	(320)
3,111	3,111 PHYSICAL	(1,880)
3,112	3,112 PHYSICAL	(195,320)
3,113	3,113 PHYSICAL	(198,306)
3,140	3,140 RESPIRAT	(16,161)
3,150	3,150 ST/OT THE	(396)
3,151	3,151 ST/OT THE	(2,256)
3,152	3,152 ST/OT THE	(226,100)
3,153	3,153 ST/OT THE	(168,594)
3,160		
3,410	3,410 IPA/OTHEI	258,805
3,411	3,411 MEDICARI	147,582
3,420	3,420 MEDICARI	681,386
3,500		
3,520		
3,530	3,530 BEAUTY S	(1,602)
3,560		
3,570	3,570 VENDING	(150)
3,590	3,580 PERSONAI	10
3,595	3,590 EQUIPMEI	(51,874)
3,600	3,600 MISC INC(	(104)
4,110	4,110 G&A WAG	158,886
4,111	4,111 ADMINIST	63,683
4,115	4,115 G&A PTO	10,374
4,120	4,120 EMPLOYE	8,837
4,125		
4,130		
4,135		
4,250	4,250 OFFICE SU	17,589
4,255	4,255 POSTAGE	4,295
4,260	4,260 TELEPHON	16,840
4,275	4,275 TRAINING	663
4,276	4,276 INJURY PI	(363)
4,280	4,280 GENERAL	2,756
4,281	4,281 MEAL EXI	5
4,285	4,285 EDUCATI(	3,013
4,289	4,289 MEETINGS	167
4,290	4,290 HELP WAN	1,226
4,291	4,291 PROMOTI(	4,091
4,292	4,292 PUBLIC RI	6,702
4,300	4,300 LICENSE &	51,671
4,310	4,310 DUES & SU	6,144
4,320	4,320 CONTRIBU	100
4,350	4,350 PROFESSI(	3,129
4,355	4,355 MEDICAL	6,000
4,362	4,362 MEDICAL	1,038
4,363	4,363 PHARMAC	2,881
4,364	4,364 SOCIAL SI	3,550
4,370	4,370 TV RENTA	432
4,383	4,383 BACKGRO	105
4,390		
4,400	4,400 PAYROLL	173,824
4,401	4,401 PAYROLL	6,610
4,410	4,410 GROUP IN	72,471
4,420	4,420 LIABILITY	45,968
4,430	4,430 WORKMA	14,460
4,435	4,435 W/C-FIRST	321
4,436	4,436 DRUG TES	36
4,450	4,450 CENTRAL	263,194
4,460	4,460 BAD DEBT	25,165
4,461	4,461 BAD DEBT	41,490
4,470	4,470 LOST ITEM	158
4,475	4,475 UNIFORM	525
4,486	4,486 SERVICE (	4,006
4,490	4,490 MISC EXPI	(1,084)
4,496	4,496 MISC. M.I.	828
4,510	4,510 REAL EST.	49,307
4,600	4,600 LEASED E	3,560
5,110	5,110 MAINTEN.	79,694
5,120	5,120 MAINTEN.	3,577
5,130	5,130 ELECTRIC	59,799
5,131	5,131 NATURAL	5,091
5,133	5,133 WATER &	34,433
5,134	5,134 TRASH CC	9,394
5,140	5,140 PROP/PLA	6,620
5,160	5,160 GENERAL	27,680
5,165	5,165 MAINTEN.	16,213
5,210	5,210 DIETARY	181,162
5,220	5,220 DIETARY	10,657
5,248	5,248 FOOD PUR	129,642
5,250	5,250 SUPPLIES	2,931
5,260	5,260 REPLACEI	1,927
5,270	5,270 KITCHEN	6,279
5,295		
5,310	5,310 LAUNDRY	40,633
5,340	5,340 LAUNDRY	1,854
5,370	5,370 REPLACEI	15,246
5,380	5,380 OUTSIDE I	249
5,390	5,390 SUPPLIES	10,384
5,410	5,410 HOUSEKE	98,122
5,440	5,440 HOUSEKE	6,303
5,480	5,480 SUPPLIES-	8,863
5,490	5,490 SUPPLIES-	4,362
6,020	6,020 RN WAGE	460,260
6,030	6,030 DON WAG	58,240
6,035	6,035 ADON WA	64,994
6,040	6,040 RN PTO &	38,837
6,120	6,120 LPN WAGI	87,280
6,140	6,140 LPN PTO &	2,954
6,220	6,220 AIDES WA	547,878
6,240	6,240 AIDES PTC	53,312
6,245		
6,246		
6,247		
6,250		
6,255	6,255 NURSE AII	1,980
6,260	6,260 NURSE AII	(1,963)
6,270	6,270 REHAB W.	56,061
6,275	6,275 REHAB PT	3,444
6,290	6,290 NURSING	85,843
6,295	6,295 NURSING	2,911
6,390	6,390 REPLACEI	10,561
6,490	6,490 OTHER	4,588
7,280	7,280 DRUG PUI	93,297
7,281	7,281 DRUG PUI	103,595
7,380	7,380 LABORAT	2,925
7,391		
7,393		
7,510	7,510 ACTIVITIE	52,743
7,540	7,540 ACTIVITIE	2,979
7,590	7,590 ACTIVITIE	3,047
7,620	7,620 PHYSICAL	178,112
7,660	7,660 P.T. SUPPL	2,021
7,710	7,710 SOCIAL SI	48,765
7,720	7,720 SOCIAL SI	(74)
7,730	7,730 SOCIAL SI	31
7,740	7,740 OCCUPAT	139,811
7,750		
7,770	7,770 SPEECH TI	22,173
7,820		
7,890		
7,960		
8,120	8,120 INTEREST	25,769
8,125	8,125 ALLOCAT	13,148
8,130	8,130 DEPRECIA	135,515
8,150	8,150 LOAN FEE	4,319
9,510	9,510 INTEREST	(457)
9,520		
9,530		
	7,595 ACTIVITIE	0
	7,910 VOLUNTEER COORD-SALARY	
	7,940 VOLUNTEER COORD-VAC/SICK	
	7,960 VOLUNTEER COORD EXP	
	7,800 BEAUTICI	0
	7,820 BEAUTICI	0
		(110,133)

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	5,383	5,383
IPA	21,892	21,892
medicare	2,546	2,546
		29,821

IPA BEDHOLDS	0
PP BEDHOLDS	0
PP CONVERS	0